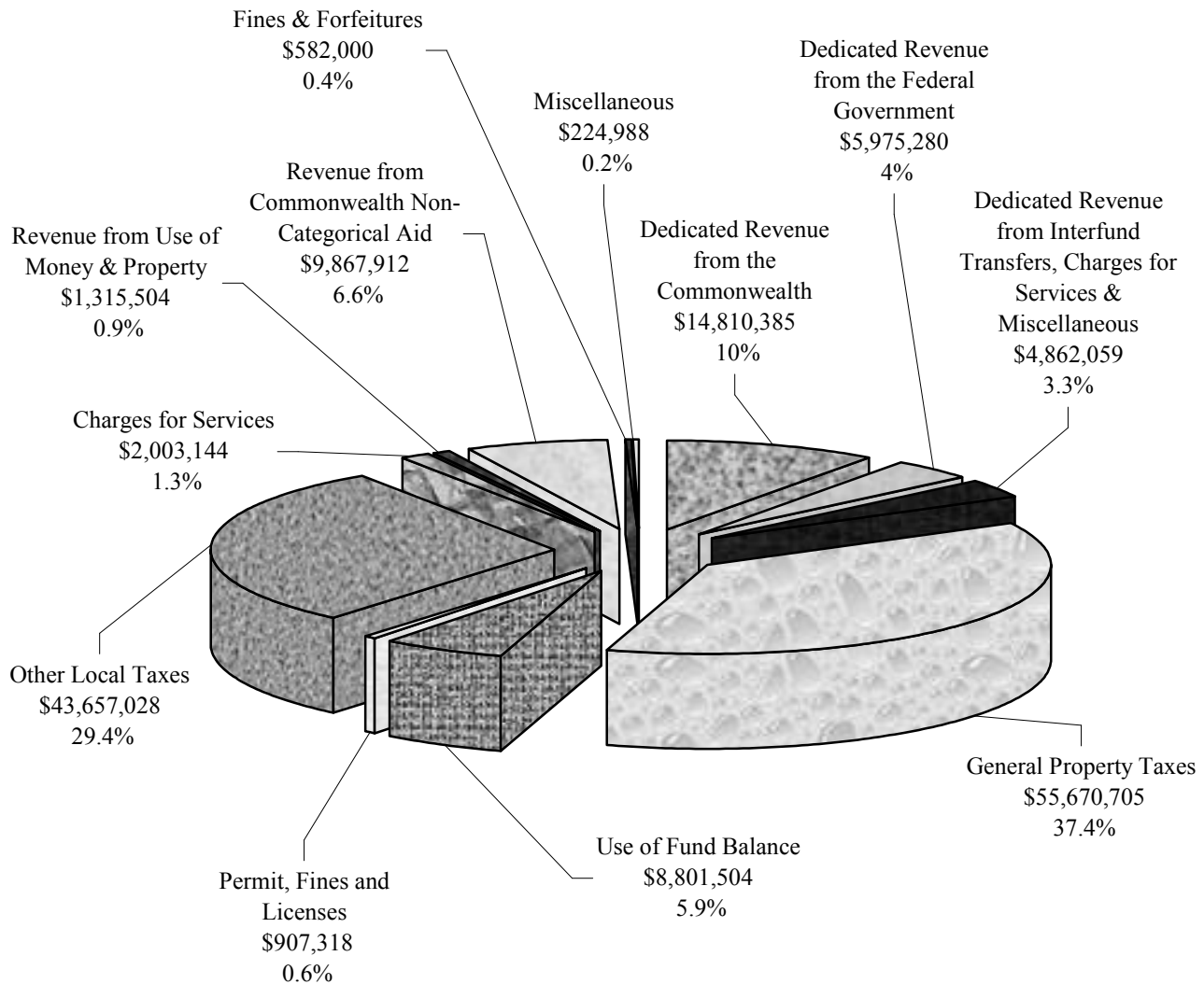
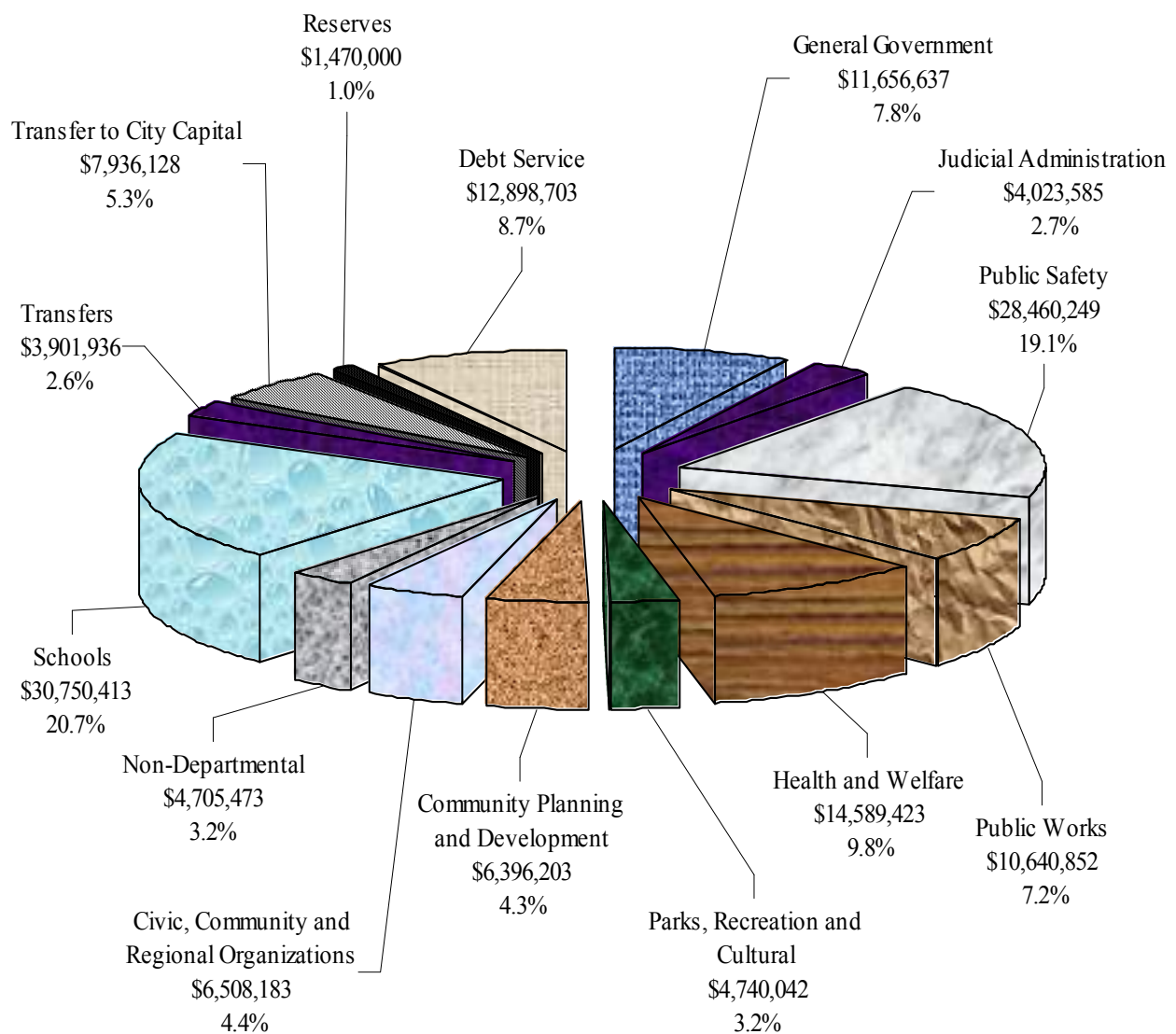


**FY 2007 REVENUES****\$148,677,827**



FY 2007 EXPENDITURES, RESERVES AND TRANSFERS
\$148,677,827



**GENERAL FUND EXPENDITURE SUMMARY - ADMINISTRATION**

	Actual FY 2005	Adopted FY 2006	Department Requested FY 2007	Manager's Proposed FY 2007	Adopted FY 2007
EXPENDITURE SUMMARY					
Salaries and Benefits	\$55,758,280	\$58,597,632	\$62,887,044	\$61,160,274	\$61,093,083
Contractual Services	6,033,630	6,727,152	6,943,508	6,503,544	6,651,445
Internal Services	1,585,780	1,661,365	1,934,068	1,900,068	1,900,068
Supplies and Services	47,203,033	50,470,915	47,409,109	50,979,324	51,368,064
Capital Outlay	52,168	236,247	399,434	83,100	83,400
TOTAL EXPENDITURES	\$110,632,891	\$117,693,311	\$119,573,163	\$120,626,310	\$121,096,060



	Actual FY 2005	Adopted FY 2006	Revised Estimate FY 2006	Manager's Proposed FY 2007	Adopted FY 2007
UNDESIGNATED BEGINNING BALANCE	\$16,745,766	\$16,345,356	\$17,502,667	\$21,285,647	\$23,007,815
FY 2005 encumbrance funding		\$0	\$1,131,403		
Funding from prior year carry forward reserve		0	914,604		
Use of Designated Fund Bal - FY 2006 Return of School Funding		0	5,188,433		
Use of Designated Fund Balance - GLTC		0	40,009		
Use of Designated Fund Balance - Adopt a Bed		0	5,827		
Use of Designated Fund Balance - IT			395,204		
Use of Designated Fund Balance - Court Facilities		160,000	0		
UNDESIGNATED BEGINNING BALANCE		\$16,505,356	\$25,178,147	\$21,285,647	\$23,007,815
REVENUES & USE OF FUND BALANCE					
REVENUES					
Non-dedicated Revenue	\$104,755,800	\$109,390,187	\$116,347,799	\$114,183,670	\$114,228,599
Dedicated Revenue	24,786,114	24,682,690	24,972,691	25,570,936	25,647,724
TOTAL REVENUES	\$129,541,914	\$134,072,877	\$141,320,490	\$139,754,606	\$139,876,323
EXPENDITURES					
Operating - Departmental	\$72,784,402	\$77,418,268	\$79,639,858	\$80,384,635	\$80,506,991
Operating - Non-Departmental	9,359,904	9,948,909	10,181,385	11,071,696	11,213,656
Transfers To Other Funds	4,289,037	3,256,893	4,029,015	3,925,316	3,901,936
Debt Service - General Fund	6,184,425	6,039,639	6,061,139	6,825,045	6,825,045
Schools - Operations	27,125,060	31,279,814	36,468,180	30,549,256	30,750,413
Schools - Debt Service	5,247,571	5,542,635	5,539,635	6,073,658	6,073,658
Reserves					
Snow, Streets & Bridges	250,000	250,000	250,000	0	0
Police Overtime	0	0	0	0	250,000
Juvenile Detention Home Workers Comp	0	0	0	0	20,000
Contingencies	0	1,200,000	841,800	800,000	1,200,000
TOTAL EXPENDITURES	\$125,240,399	\$134,936,158	\$143,011,012	\$139,629,606	\$140,741,699
TRANSFER TO CAPITAL FUNDS					
City Capital Projects Fund	\$1,806,435	\$2,201,978	\$2,201,978	\$7,436,128	\$7,936,128
TOTAL TRANSFER TO CAPITAL	\$1,806,435	\$2,201,978	\$2,201,978	\$7,436,128	\$7,936,128
TOTAL EXPENDITURES, RESERVES & TRANSFERS	\$127,046,834	\$137,138,136	\$145,212,990	\$147,065,734	\$148,677,827
FUND BALANCE	\$19,240,846	\$13,440,097	\$21,285,647	\$13,974,519	\$14,206,311
REMAINING FUND BALANCE	\$19,240,846	\$13,440,097	\$21,285,647	\$13,974,519	\$14,206,311
Designated Fund Balance*	\$778,448		\$778,448	\$778,448	\$0
TOTAL FUND BALANCE	\$20,019,294		\$22,064,095	\$14,752,967	\$14,206,311
Use of Fund Balance	<u>Proposed FY 2007</u> <u>Adopted FY 2007</u>				
Revenues	\$139,754,606	\$139,876,323			
Expenditures	\$139,629,606	\$140,741,699			
Use of Fund Balance	-\$125,000	\$865,376			
Pay as you go capital projects	\$7,436,128	\$7,936,128			
Use of Fund Balance	\$7,311,128	\$8,801,504			
Designated Fund Balance*					
Court Facilities	83,448				
Health Insurance	195,000				
Employee Compensation	500,000				
Total Designated Fund Balance	\$778,448				

Note: Use of Fund Balance is consistent with Financial Policies adopted by City Council

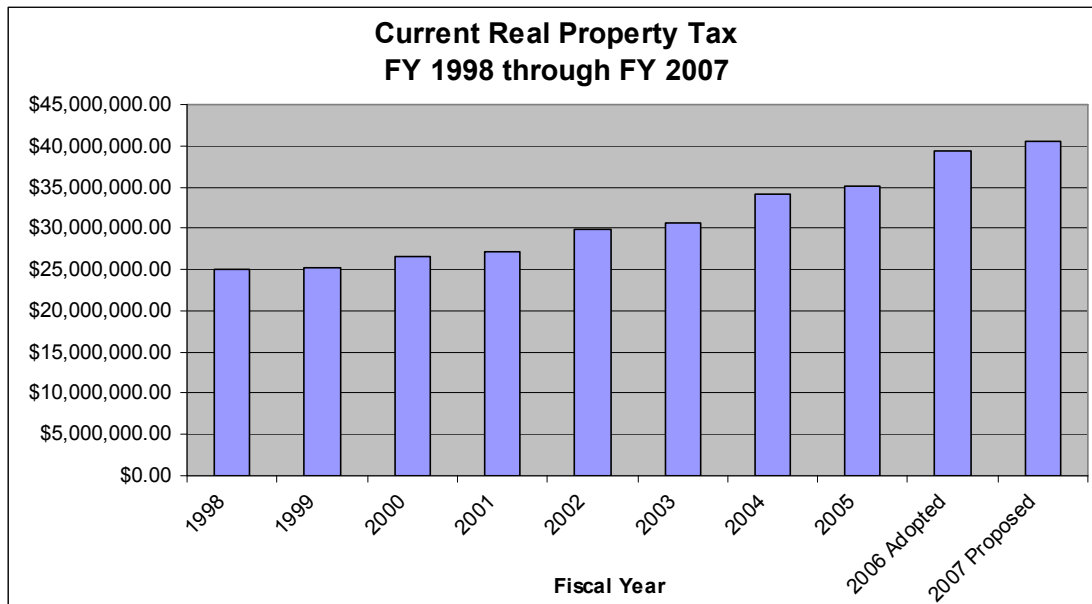


	Actual FY 2005	Adopted FY 2006	Revised Estimate FY 2006	Manager Proposed FY 2007	Adopted FY 2007
NON-DEDICATED REVENUE					
General Property Taxes	\$50,411,348	\$53,150,828	\$59,196,649	\$55,751,841	\$55,670,705
Other Local Taxes	41,328,148	41,666,026	42,322,330	43,536,503	43,657,028
Permit, Fines and Licenses	635,881	692,054	885,914	909,818	907,318
Fines & Forfeitures	552,797	540,000	550,000	582,000	582,000
Revenue from Use of Money & Property	1,278,745	948,000	1,348,005	1,301,464	1,315,504
Charges for Services	1,309,856	1,904,644	2,028,330	2,007,144	2,003,144
Miscellaneous	847,928	196,299	829,244	226,988	224,988
Revenue from the Commonwealth					
Non-Categorical Aid	8,391,097	10,002,336	9,891,502	9,867,912	9,867,912
TOTAL NON-DEDICATED REVENUE	\$104,755,800	\$109,100,187	\$117,051,975	\$114,183,670	\$114,228,599
DEDICATED REVENUE					
Revenue from Use of Money & Property	\$62,129	\$0	\$0	\$0	\$0
Charges for Services	1,558,474	1,639,844	1,480,724	1,543,571	1,539,773
Recreation Revenue	21,545	290,000	409,151	271,500	271,500
Miscellaneous	2,977,397	3,046,382	2,878,635	2,752,633	2,750,133
Interfund Transfers	1,236,344	618,129	470,447	280,653	300,653
Revenue from the Commonwealth					
Categorical Aid-State Shared Expenditures	2,538,007	2,518,901	2,640,589	2,722,429	2,722,429
Categorical Aid	10,825,777	11,047,633	12,001,799	12,087,956	12,087,956
Revenue from the Federal Government					
Federal Categorical Aid Pass Thru	5,566,441	5,811,801	5,997,632	5,912,194	5,975,280
TOTAL DEDICATED REVENUE	\$24,786,114	\$24,972,690	\$25,878,977	\$25,570,936	\$25,647,724
TOTAL REVENUES	\$129,541,914	\$134,072,877	\$142,930,952	\$139,754,606	\$139,876,323

**Current Real Property Tax**

Fiscal Year	Tax Rate	Amount	Percent Change
1998	\$1.11 per \$100 assessed value	\$24,927,942	--
1999	\$1.11 per \$100 assessed value	\$25,252,960	1.3%
2000	\$1.11 per \$100 assessed value	\$26,532,540	5.1%
2001	\$1.11 per \$100 assessed value	\$27,060,182	2.0%
2002	\$1.11 per \$100 assessed value	\$29,949,905	10.7%
2003	\$1.11 per \$100 assessed value	\$30,671,630	2.4%
2004	\$1.11 per \$100 assessed value	\$34,128,258	11.3%
2005	\$1.11 per \$100 assessed value	\$35,122,787	2.9%
2006 Adopted	\$1.11 per \$100 assessed value	\$39,291,551	11.9%
2007 Proposed	\$1.11 per \$100 assessed value	\$40,489,461	3.0%

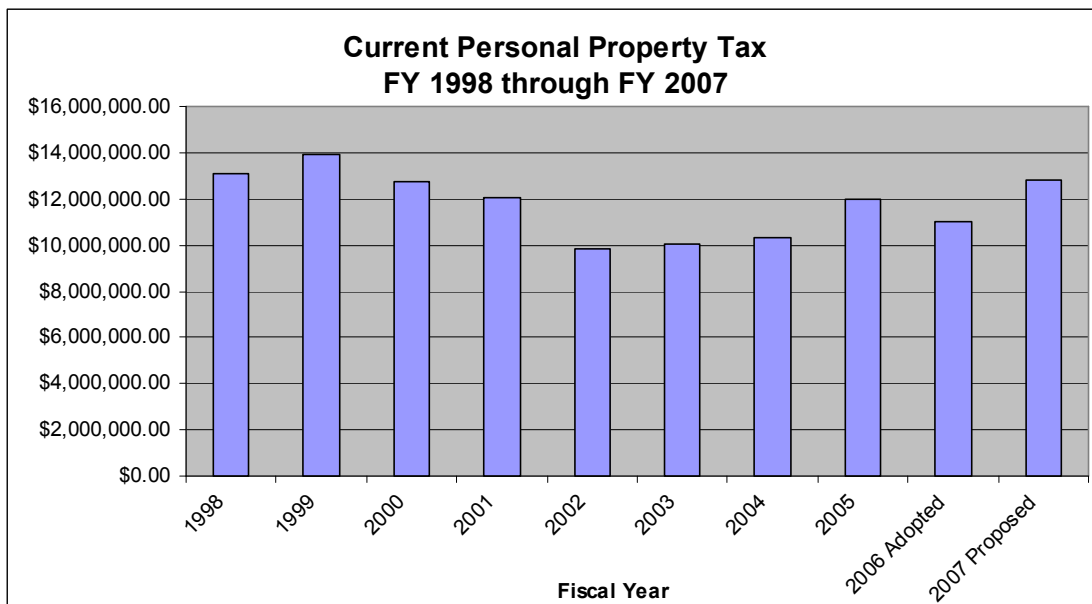
Enabling Legislation and Rate Changes: Section 58.1-3200 through 58.1-3389 of the Virginia Code authorizes localities to levy taxes on real property. This tax includes land, buildings, and improvements on such buildings. There is no cap on this tax.



**Current Personal Property Tax**

Fiscal Year	Tax Rate	Amount	Percent Change
1998	\$3.30 per \$100 assessed value	\$13,097,480	--
1999	\$3.30 per \$100 assessed value	\$13,891,952	6.1%
2000	\$3.30 per \$100 assessed value	\$12,754,966	(8.2%)
2001	\$3.30 per \$100 assessed value	\$12,033,142	(5.7%)
2002	\$3.30 per \$100 assessed value	\$9,865,140	(18.0%)
2003	\$3.30 per \$100 assessed value	\$10,031,237	1.7%
2004	\$3.30 per \$100 assessed value	\$10,305,698	2.7%
2005	\$3.80 per \$100 assessed value	\$12,003,204	16.5%
2006 Adopted	\$3.80 per \$100 assessed value	\$10,999,807	(8.4%)
2007 Proposed	\$3.80 per \$100 assessed value	\$12,803,698	16.4%

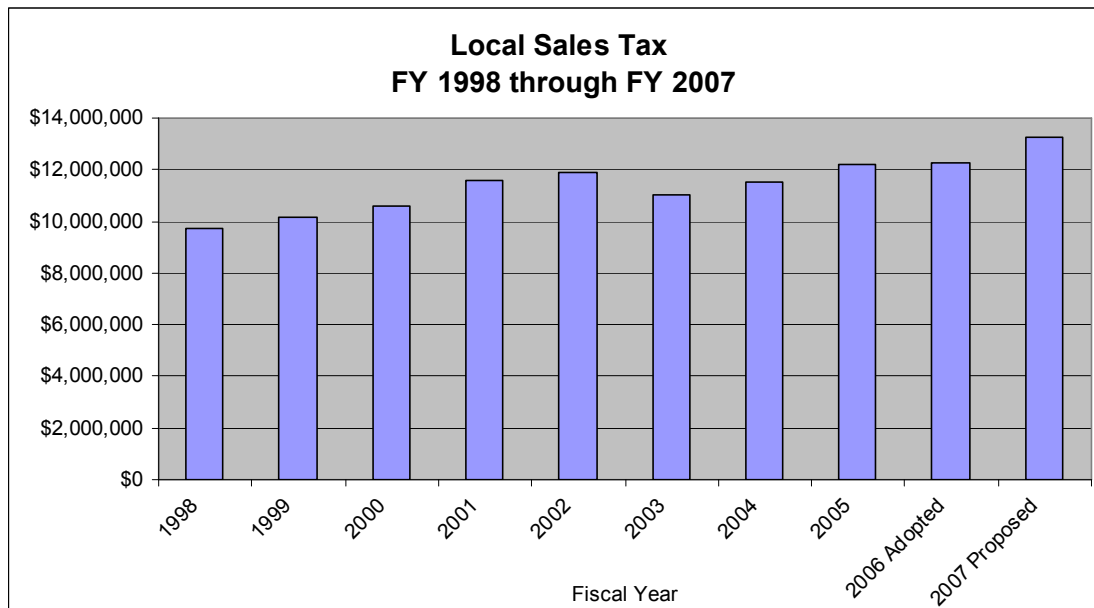
Enabling Legislation and Rate Changes: Section 58.1-3500 and 58.1-3531 of the Virginia Code allows cities to levy a tax on tangible personal property of businesses and individuals. There is no cap on the tax rate. The Commonwealth allocates \$5.8 million to be utilized in providing tax relief for automobiles owned by individuals and used for personal use. The Commissioner of Revenue assesses vehicles at 100% of the average trade-in value.



**Local Sales Tax**

Fiscal Year	Tax Rate	Amount	Percent Change
1998	1% + 3.5% VA tax	\$9,709,144	--
1999	1% + 3.5% VA tax	\$10,186,621	4.9%
2000	1% + 3.5% VA tax	\$10,569,774	3.8%
2001	1% + 3.5% VA tax	\$11,592,048	9.7%
2002	1% + 3.5% VA tax	\$11,905,178	2.7%
2003	1% + 3.5% VA tax	\$11,027,631	(7.4%)
2004	1% + 4.0% VA tax	\$11,519,938	4.5%
2005	1% + 4.0% VA tax	\$12,219,195	6.1%
2006 Adopted	1% + 4.0% VA tax	\$12,280,575	0.5%
2007 Proposed	1% + 4.0% VA tax	\$13,277,683	8.1%

Enabling Legislation and Rate Changes: Section 58.1-603 of the Virginia Code authorizes the imposition of a sales tax on the purchase price of retail products. Section 58.1-605 of the Virginia Code allows cities to levy a general retail sales tax of 1% to provide revenue to the General Fund. Section 36-188 of the City Code enables the City to collect the 1% sales tax; the State component of the sales tax was increased from 3.5% to 4% in FY 2004.



**Utility Consumption Tax Electric**

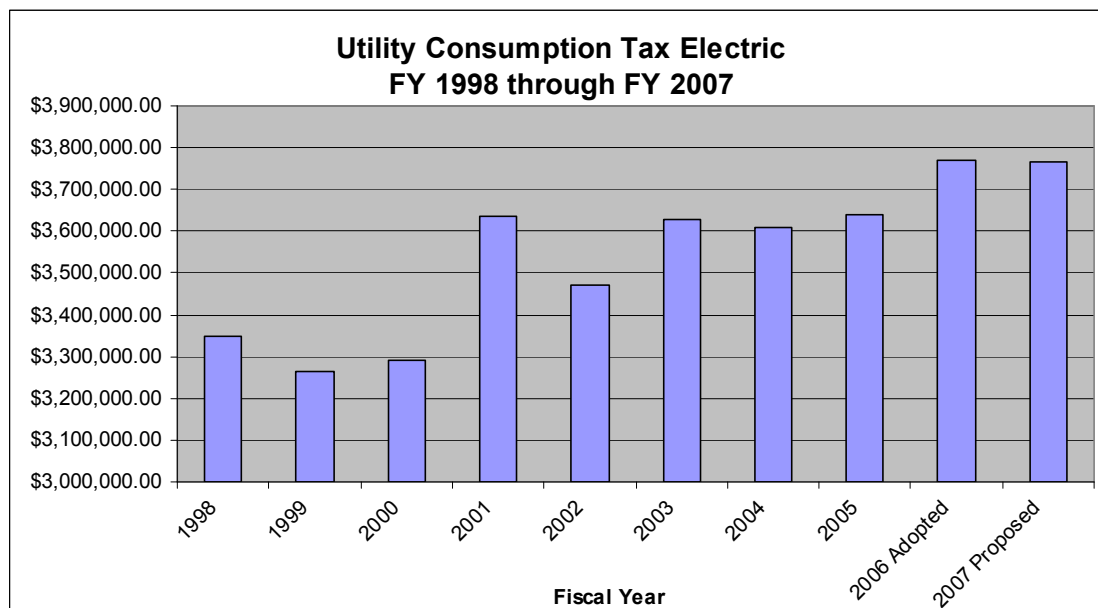
Fiscal Year	Tax Rate	Amount	Percent Change
1998	7% R, 6% C and I	\$3,350,315	--
1999	7% R, 6% C and I	\$3,264,097	(2.6%)
2000	7% R, 6% C and I	\$3,291,324	0.8%
2001	See below	\$3,636,065	10.5%
2002	See below	\$3,471,879	(4.5%)
2003	See below	\$3,629,146	4.5%
2004	See below	\$3,608,470	(0.6%)
2005	See below	\$3,638,859	0.8%
2006 Adopted	See below	\$3,768,357	3.6%
2007 Proposed	See below	\$3,766,523	0.0%

Residential (R): The greater of: \$0.0046 for the first 1,000 kwh (or a fraction thereof) plus \$0.0026 for each kwh over the first 1,000 kwh, *or* 7% of the minimum monthly charge.

Commercial (C): The greater of: \$0.0048 for the first 1,000 kwh (or a fraction thereof) plus \$0.0092 for each kwh over the first 1,000 kwh, *or* 7% of the minimum monthly charge.

Industrial (I): The greater of: \$0.00375 for the first 1,000 kwh (or a fraction thereof) plus \$0.0026 for each kwh over the first 1,000 kwh, *or* 7% of the minimum monthly charge.

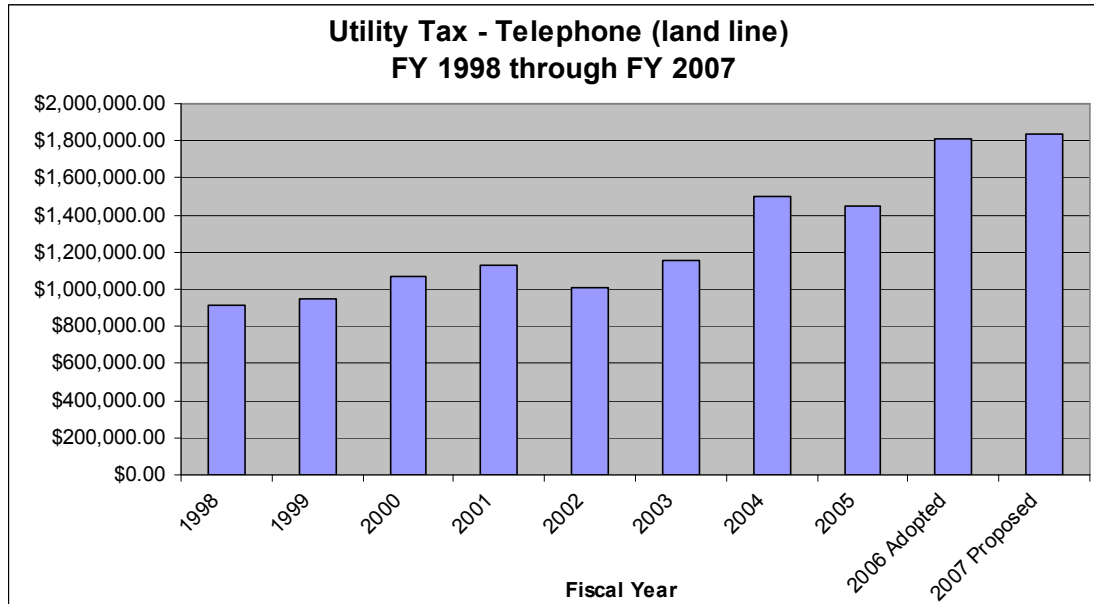
Enabling Legislation and Rate Changes: Section 58.1-3814 of the Virginia Code allows localities to impose a local utility tax on the consumers of public utilities. These utilities include electric, gas, and water. The percentage of the tax varies based on residential (R), commercial (C), or industrial (I) classification. In 2001, the General Assembly changed the rate of the electric tax to a consumption tax. This tax is now based on kilowatt hours of electricity used by the consumer.



**Utility Tax Telephone (land line)**

Fiscal Year	Tax Rate	Amount	Percent Change
1998	7%	\$911,245	--
1999	7%	\$946,126	3.8%
2000	7%	\$1,069,287	13.0%
2001	7%	\$1,127,498	5.4%
2002	7%	\$1,012,166	(10.2%)
2003	7%	\$1,152,708	13.9%
2004	7%	\$1,498,854	30.0%
2005	7%	\$1,447,610	(3.4%)
2006 Adopted	7%	\$1,813,574	25.3%
2007 Proposed	7%	\$1,837,927	1.3%

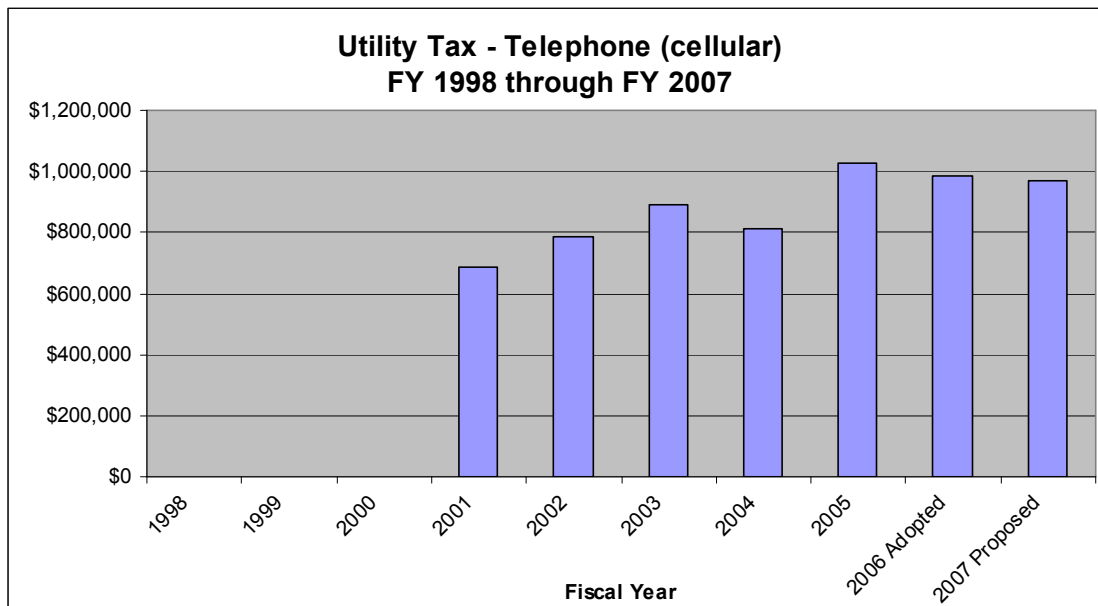
Enabling Legislation and Rate Changes: Section 58.1-3812 of the Virginia Code allows localities to impose a local consumer use tax on the consumers of local telecommunication service. The City of Lynchburg was grandfathered to allow the rate of taxation to be 7% of the total bill excluding long distance service in 1972. The maximum allowed by Code is 20% of the first \$15, or \$3.00.



**Utility Tax Telephone (cellular)**

Fiscal Year	Tax Rate	Amount	Percent Change
1998	N/A	--	--
1999	N/A	--	--
2000	10% of first \$30	\$495,184	--
2001	10% of first \$30	\$686,490	38.6%
2002	10% of first \$30	\$786,052	14.5%
2003	10% of first \$30	\$892,526	13.5%
2004	10% of first \$30	\$813,781	(8.8%)
2005	10% of first \$30	\$1,026,239	26.1%
2006 Adopted	10% of first \$30	\$985,903	(3.9%)
2007 Proposed	10% of first \$30	\$968,063	(1.8%)

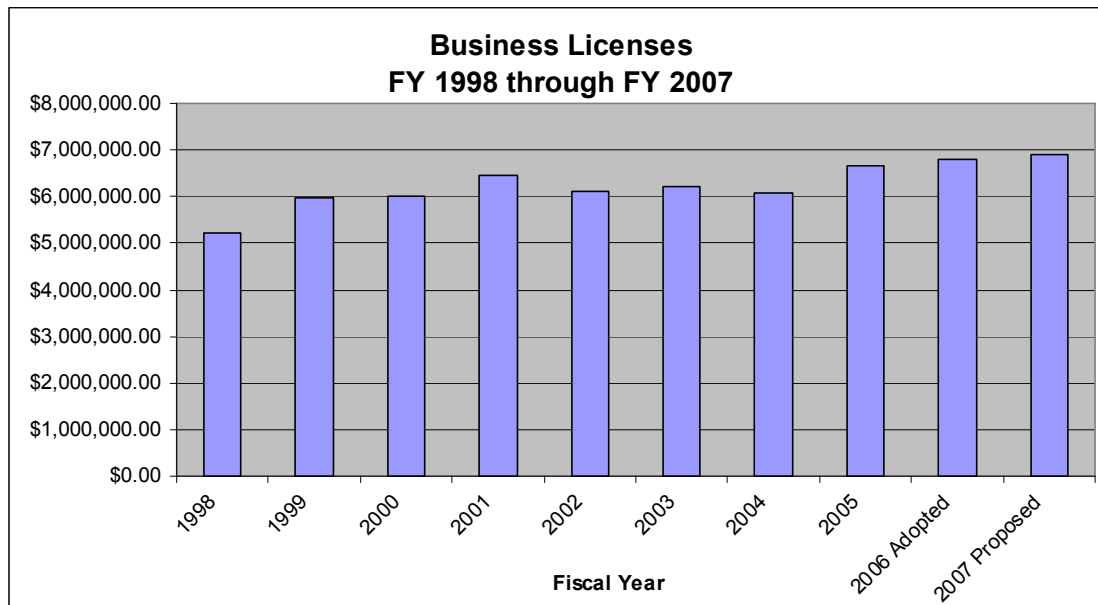
Enabling Legislation and Rate Changes: Section 58.1-3812 of the Virginia Code allows localities to impose a local consumer use tax on local mobile telecommunication service. The rate shall not exceed 10% of the first \$30 of monthly gross charges. Lynchburg's rate is 10% of the first \$30, or \$3.00. Prior to FY 2000, a rate had not been imposed.



**Business Licenses**

Fiscal Year	Tax Rate	Amount	Percent Change
1998	See below	\$5,206,831	--
1999		\$5,988,492	15.0%
2000		\$6,012,069	0.4%
2001		\$6,450,060	7.3%
2002		\$6,115,395	(5.2%)
2003		\$6,214,713	1.6%
2004		\$6,088,506	(2.0%)
2005		\$6,648,555	9.2%
2006 Adopted		\$6,814,811	2.5%
2007 Proposed		\$6,907,118	1.4%

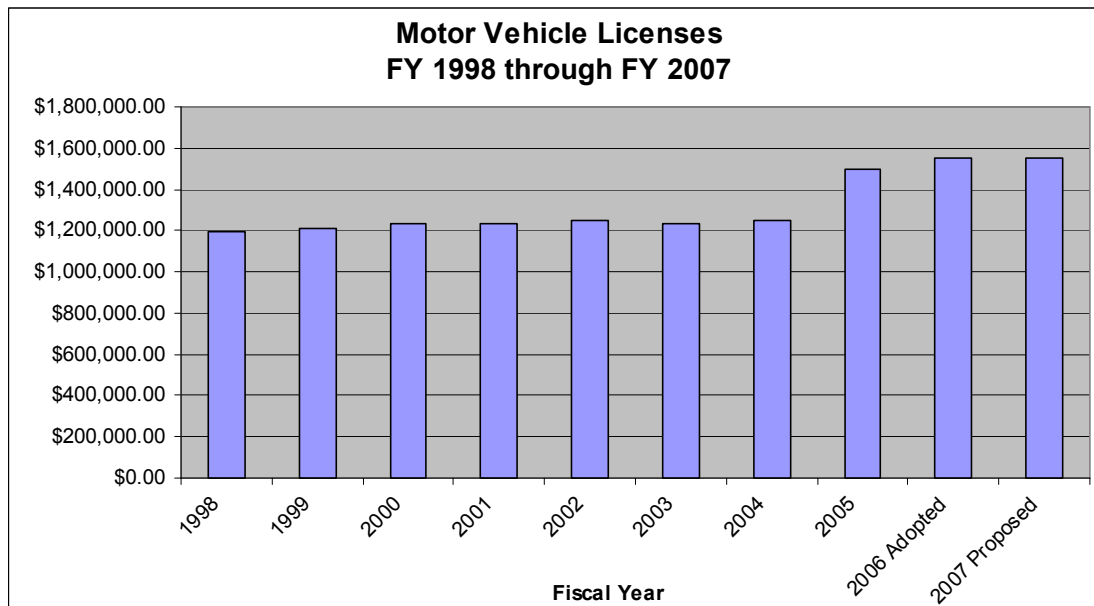
Enabling Legislation and Rate Changes: Sections 58.1-3700 through 58.1-3735 of the Virginia Code authorizes localities to impose a local license tax on businesses, professions, and occupations. The tax rate varies depending on the type of business. Lynchburg has a tax rate of \$0.16 on contracting; \$0.20 on retail; \$0.36 on repair, personal, and business services; and \$0.58 on financial real estate per \$100 of gross receipts. A wholesalers' license is \$0.28 per \$100 of gross purchases plus a \$20 fee per license when gross purchases are over \$100,000. These rates are the maximum allowed by State law.



**Motor Vehicle Licenses**

Fiscal Year	Tax Rate	Amount	Percent Change
1998	\$25.00	\$1,198,398	--
1999	\$25.00	\$1,212,149	1.1%
2000	\$25.00	\$1,231,734	1.6%
2001	\$25.00	\$1,234,155	0.2%
2002	\$25.00	\$1,248,753	1.2%
2003	\$25.00	\$1,233,855	(1.2%)
2004	\$25.00	\$1,246,702	1.0%
2005	\$29.50/\$34.50	\$1,498,014	20.2%
2006 Adopted	\$29.50/\$34.50	\$1,549,057	3.4%
2007 Proposed	\$29.50/\$34.50	\$1,549,057	0.0%

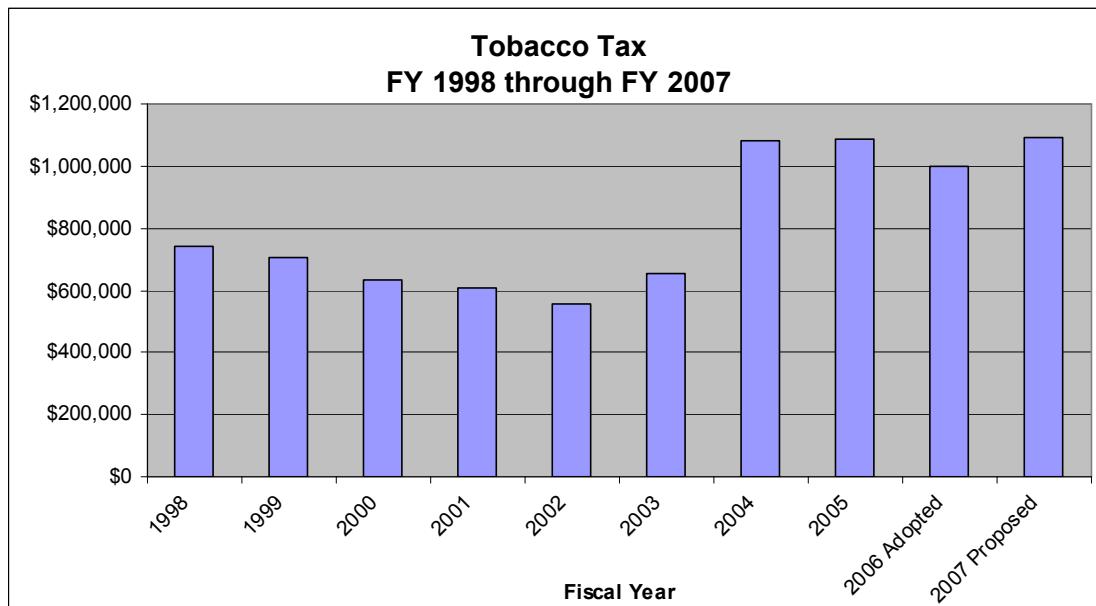
Enabling Legislation and Rate Changes: Section 46.2-752 of the Virginia Code authorizes cities to levy a license tax on motor vehicles, trailers, and semi-trailers. In 2004 the City of Lynchburg increased the Motor Vehicle Tax from \$25.00 to \$29.50 for vehicles weighing 4,000 pounds or less, and \$34.50 for vehicles weighing greater than 4,000 pounds. The City cannot charge more than the State fee for a license plate.



**Tobacco Tax**

Fiscal Year	Tax Rate	Amount	Percent Change
1998	\$0.15 per 20 pack	\$743,248	--
1999	\$0.15 per 20 pack	\$705,062	(5.1%)
2000	\$0.15 per 20 pack	\$633,136	(10.2%)
2001	\$0.15 per 20 pack	\$607,991	(4.0%)
2002	\$0.15 per 20 pack	\$553,676	(8.9%)
2003	\$0.15 per 20 pack	\$652,156	17.8%
2004	\$0.35 per 20 pack	\$1,083,020	66.1%
2005	\$0.35 per 20 pack	\$1,087,358	0.4%
2006 Adopted	\$0.35 per 20 pack	\$1,000,000	(8.0%)
2007 Proposed	\$0.35 per 20 pack	\$1,090,000	9.0%

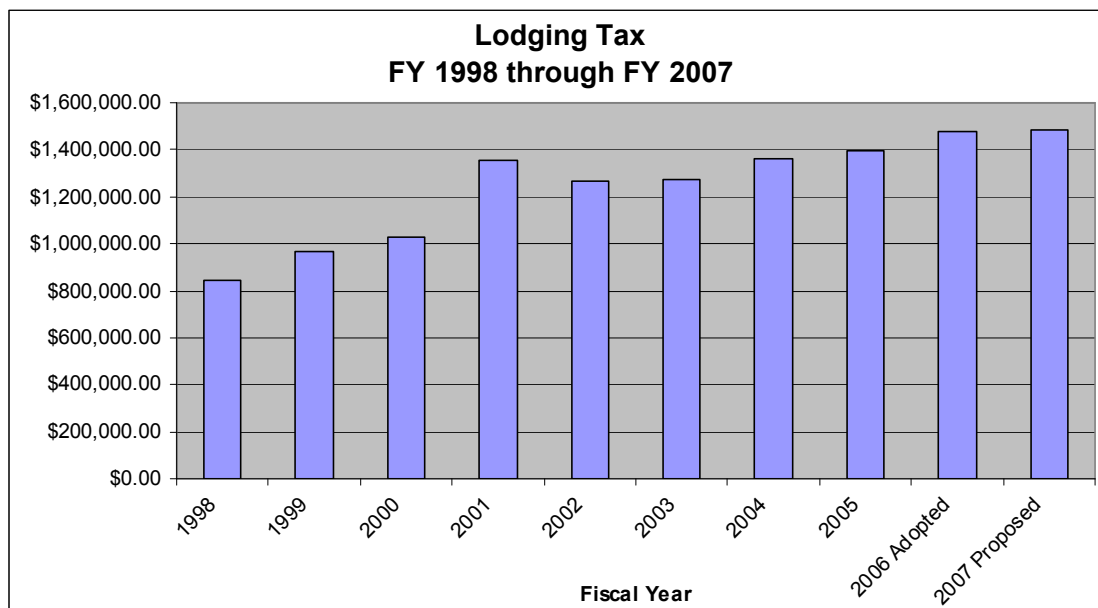
Enabling Legislation and Rate Changes: Section 58.1-1001 of the Virginia Code allows the State to levy a tax of \$0.30 on a pack of twenty cigarettes. The City of Lynchburg has a tax of \$0.35 on a pack of twenty cigarettes. This rate was changed from the original \$0.15 in FY 2004. Currently, this tax is not capped by the State.



**Lodging Tax**

Fiscal Year	Tax Rate	Amount	Percent Change
1998	5.5%	\$846,120	--
1999	5.5%	\$963,921	13.9%
2000	5.5%	\$1,029,654	6.8%
2001	5.5% + \$1 per room/night	\$1,357,862	31.9%
2002	5.5% + \$1 per room/night	\$1,267,646	(6.6%)
2003	5.5% + \$1 per room/night	\$1,275,466	0.6%
2004	5.5% + \$1 per room/night	\$1,362,924	6.9%
2005	5.5% + \$1 per room/night	\$1,392,745	2.2%
2006 Adopted	5.5% + \$1 per room/night	\$1,476,141	6.0%
2007 Proposed	5.5% + \$1 per room/night	\$1,487,008	0.7%

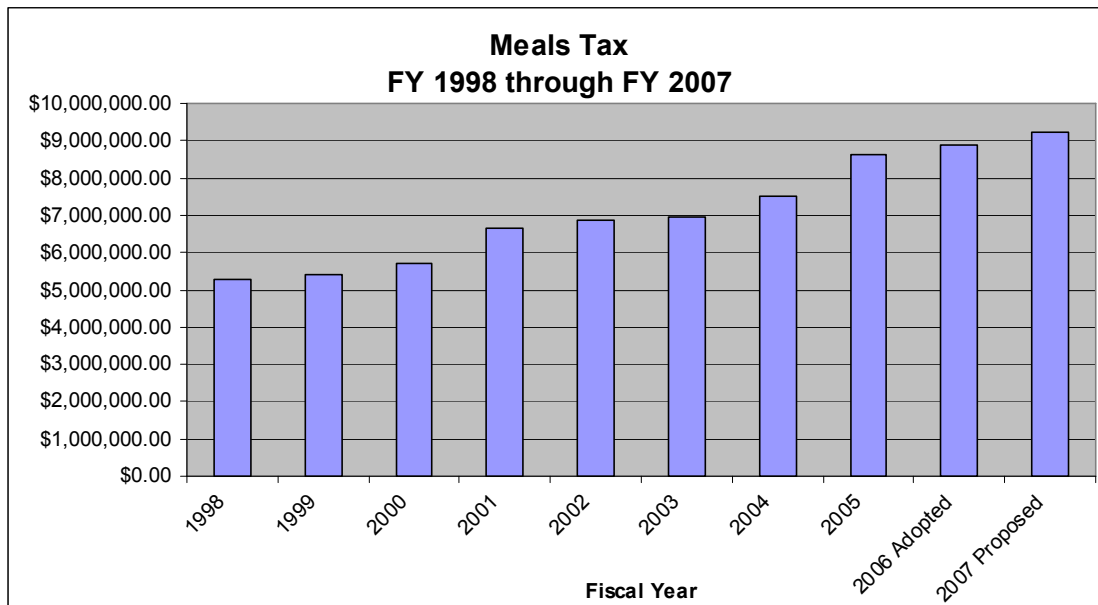
Enabling Legislation and Rate Changes: Section 58.1-3819 of the Virginia Code allows for a lodging tax to be imposed on rooms intended for dwelling or sleeping. The City of Lynchburg has a lodging tax of 5.5%. In FY 2001, Lynchburg changed the lodging tax from 5.5% to 5.5% plus \$1 per room per night. Of the total lodging taxes, 36% is allocated for tourism. Currently, this tax is not capped by the State.



**Meals Tax**

Fiscal Year	Tax Rate	Amount	Percent Change
1998	6.0%	\$5,269,960	--
1999	6.0%	\$5,415,958	2.8%
2000	6.0%	\$5,702,770	5.3%
2001	6.0%	\$6,661,317	16.8%
2002	6.0%	\$6,872,160	3.2%
2003	6.0%	\$6,953,793	1.2%
2004	6.5%	\$7,519,651	8.1%
2005	6.5%	\$8,618,611	14.6%
2006 Adopted	6.5%	\$8,873,700	3.0%
2007 Proposed	6.5%	\$9,242,200	4.2%

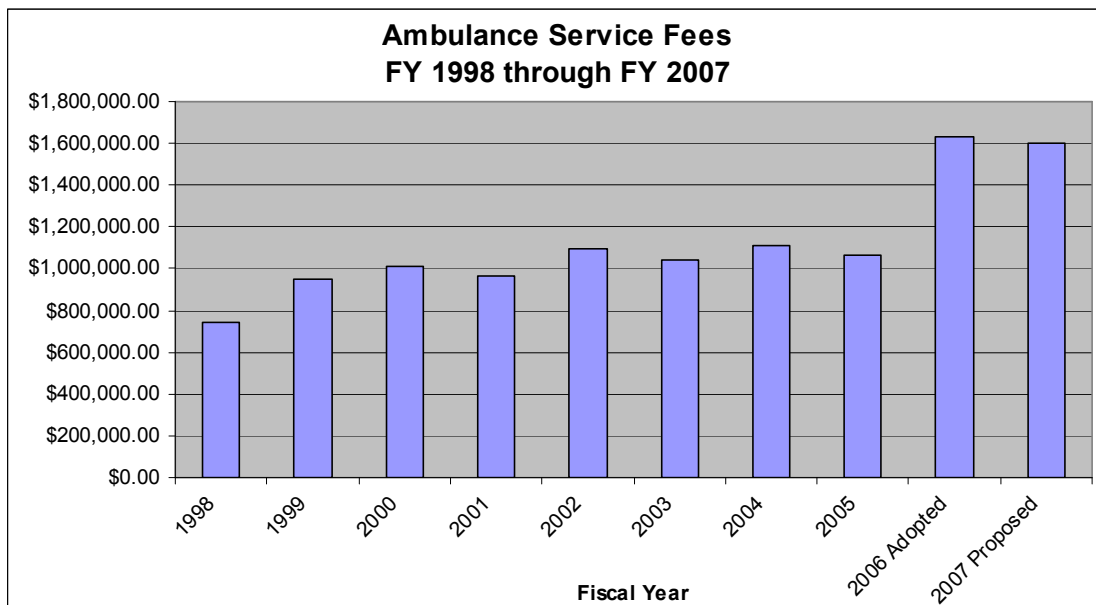
Enabling Legislation and Rate Changes: Section 58.1-3833 of the Virginia Code allows for a city or county with general taxing powers to levy a meals tax. In 2004, Lynchburg raised the meals tax by one-half percent. There is no State cap.



**Ambulance Service Fees**

Fiscal Year	Fee Schedule	Amount	Percent Change
1998	See below	\$742,100	--
1999		\$952,676	28.4%
2000		\$1,009,570	6.0%
2001		\$965,333	(4.4%)
2002		\$1,096,579	13.6%
2003		\$1,038,639	(5.3%)
2004		\$1,112,069	7.1%
2005		\$1,061,923	(4.5%)
2006 Adopted		\$1,634,000	53.9%
2007 Proposed		\$1,600,000	(2.1%)

Enabling Legislation and Rate Changes: Section 32.1-11.14 of the Virginia Code enables localities to charge for ambulance services. The City of Lynchburg has five different rates for these services. The first two are grouped under the classification of Basic Life Service. If, under this service, the incident is classified as an emergency, the fee is \$350. In addition to this base charge, there shall be a charge of \$8 for each mile the patient is transported. If it is classified as a non-emergency, then it will cost \$325. The other three rates are grouped under the classification of Advanced Life Support. If, under this service, the incident is classified as an emergency, the fee is \$450; if it is a non-emergency the fee is \$425. A fee of \$575 is charged if three or more different medications combined with at least one Advanced Life Support procedure are administered.





<i>Revenue Detail</i>	Actual FY 2005	Adopted FY 2006	Revised Estimate FY 2006	Manager Proposed FY 2007	Adopted FY 2007
NON-DEDICATED REVENUE					
General Property Taxes					
Current Real Property	\$35,122,787	\$39,291,551	\$39,742,181	\$40,489,461	\$40,489,461
Real Property Tax Relief Program	(512,679)	(516,272)	(571,550)	(531,760)	(571,550)
Real Property Housing Rehab Program	(331,938)	(208,535)	(236,149)	(253,654)	(225,000)
Allowance for Uncollectible Real Property	0	(771,335)	(779,795)	(808,789)	(808,789)
Delinquent Real Property Taxes (net of allow/prior yrs)	671,621	805,000	805,000	810,000	810,000
Current Public Service Corporation (PSC)	2,441,254	2,524,082	2,116,701	2,116,701	2,116,701
Delinquent Tax -PSC	430	0	0	0	0
Current Personal Property-Local portion	12,003,204	10,999,807	17,138,582	12,803,698	12,803,698
Delinquent Personal Property Tax	327,445	375,000	375,000	600,000	600,000
Allowance for Uncollectible Personal Property	0	(85,362)	(134,013)	(302,368)	(302,368)
Daily Rental Property Tax on Short-Term Rental	0	0	0	70,000	0
Recovery of Charged off Taxes	6,513	5,200	5,200	5,200	5,200
Penalty/Interest Delinquent Tax-PSC	1,409	0	3,800	0	0
Penalty on Delinquent Tax	497,192	521,992	521,992	537,652	537,652
Interest on Delinquent Tax	172,861	200,000	200,000	206,000	206,000
Penalty on Demolition Billings on Real Property	1,566	1,000	1,000	1,000	1,000
Interest Demolition Billings on Real Property Billings	8,868	8,000	8,000	8,000	8,000
Penalty on Weed Billings on Real Property	479	500	500	500	500
Interest on Weed Billings on Real Property	336	200	200	200	200
Total General Property Taxes	\$50,411,348	\$53,150,828	\$59,196,649	\$55,751,841	\$55,670,705
Other Local Taxes					
Local Sales Tax	\$12,219,195	\$12,280,575	\$12,925,298	\$13,277,683	\$13,277,683
Utility Consumption Tax Electric	3,638,859	3,768,357	3,763,785	3,766,523	3,801,423
Utility Consumption Tax Gas	679,715	664,725	689,715	684,087	696,612
Utility Tax Telephone	1,447,610	1,813,574	1,761,864	1,837,927	1,767,971
Utility Tax Cellular	1,026,239	985,903	957,711	968,063	963,450
Right of Way Fees	294,800	320,000	300,000	300,000	300,000
Business Licenses	6,648,555	6,718,666	6,981,147	6,907,118	7,047,095
Allowance for Uncollectible Business License		(192,363)	(200,243)	(197,658)	(202,214)
Electric Consumption Tax	301,950	305,601	313,499	313,343	316,634
Gas Consumption Tax	36,637	40,000	37,723	37,292	38,100
Delinquent Business License	350,738	75,000	100,000	100,000	100,000
Penalty on Business License	33,627	30,000	30,000	30,000	30,000
Franchise License Tax Cablevision	569,694	560,000	560,000	560,000	560,000
Franchise License Tax MCI	4,027	4,027	4,027	4,027	4,027
Franchise License Tax Sprint	1,000	500	500	500	500
Motor Vehicle Licenses	1,498,014	1,549,057	1,100,000	1,549,057	1,549,057
Bank Stock Taxes	545,221	545,063	545,063	585,133	585,133
Recordation Taxes - City	546,503	400,000	600,000	600,000	600,000
Probate Taxes	14,506	23,000	23,000	23,000	23,000
Tobacco Taxes	1,087,358	1,000,000	1,090,000	1,090,000	1,090,000
Amusement Taxes	342,823	392,000	335,000	339,000	339,000
Penalty/Interest-Amusement Tax	1,337	2,000	2,000	2,000	2,000
Lodging Taxes	1,392,745	1,476,141	1,473,061	1,487,008	1,495,157
Penalty/Interest-Lodging Tax	121	500	500	200	200
Meals Tax	8,618,611	8,873,700	8,898,680	9,242,200	9,242,200
Penalty/Interest-Meals Tax	28,263	30,000	30,000	30,000	30,000
Total Other Local Taxes	\$41,328,148	\$41,666,026	\$42,322,330	\$43,536,503	\$43,657,028



<i>Revenue Detail</i>	Actual FY 2005	Adopted FY 2006	Revised Estimate FY 2006	Manager Proposed FY 2007	Adopted FY 2007
NON-DEDICATED REVENUE					
<u>Permits, Privilege Fees and Licenses</u>					
Animal Licenses	\$10,018	\$10,000	\$10,000	\$10,000	\$10,000
Bicycle Licenses	438	300	400	500	400
Permit Parking Fees	1,497	2,000	2,000	1,500	1,500
Land Disturbing Fees	32,645	33,353	33,810	36,000	36,000
Excavation Fees	309	5,000	5,000	5,000	5,000
Transfer Fees	2,559	2,300	2,300	2,300	2,300
Zoning Fees-Inspections	1,200	1,000	1,500	1,000	1,000
Legal Notice Advertising	1,700	1,200	1,200	1,320	1,320
Site Plans - Planning	16,001	17,000	17,000	17,000	17,000
Building Plan Review	28,853	31,572	45,000	45,000	45,000
Conditional Use Permits	7,137	4,000	4,000	3,000	3,000
Re - Zoning Fees-Planning	5,101	4,000	2,000	3,014	3,014
Subdivision Plats	14,955	14,000	18,000	29,916	29,916
Inspection Permit Fee Building	386,695	400,000	600,000	600,000	600,000
Inspection Permit Fee Signs	6,700	8,625	10,000	8,625	8,625
Demolition Fees	10,668	8,604	8,604	9,543	9,543
False Alarm Service Assessment	42,756	30,500	30,500	30,500	30,500
Rental Inspection Fee (Initial Inspection)	0	22,000	22,000	22,000	22,000
Rental Inspection Fee (Re- Inspection)	25	5,500	1,000	1,000	1,000
Alarm Permit Fees	37,056	50,000	43,000	50,000	50,000
Concealed Weapons Permits	1,626	4,200	3,700	4,500	3,700
Taxicab Application Fees	4,650	5,100	3,700	4,800	3,800
Elevator Permits	20,244	30,000	20,000	21,000	21,000
Elevator Administration Fee Penalty & Interest	143	200	200	200	200
Precious Metal Permits	600	600	0	600	0
Miscellaneous Permits Fees Licenses	2,305	1,000	1,000	1,500	1,500
Total Permits, Privilege Fees and Licenses	\$635,881	\$692,054	\$885,914	\$909,818	\$907,318
<u>Fines & Forfeitures</u>					
Court Fines and Forfeitures	\$420,803	\$400,000	\$420,000	\$420,000	\$420,000
Criminal Court Fees	18,629	20,000	20,000	20,000	20,000
Parking Fines	113,365	120,000	110,000	142,000	142,000
Total Fines & Forfeitures	\$552,797	\$540,000	\$550,000	\$582,000	\$582,000
<u>Revenue from Use of Money and Property</u>					
Interest on Investments	\$594,368	\$370,000	\$600,000	\$600,000	\$600,000
Interest -City Capital	55,746	25,000	25,000	30,000	30,000
Interest-School Capital	10,527	1,000	6,005	20,000	20,000
Interest-School Operating	38,158	35,000	100,000	50,000	50,000
Interest - AIM City Capital	23,333	93,000	93,000	100,000	100,000
Interest-Bonds Proceeds	128	0	0	0	0
Interest -AIM School Capital	63,284	40,000	40,000	25,000	25,000
General Government Property Rent	252,030	238,465	238,465	238,465	252,505
Public Safety Property Rent	30,464	30,464	30,464	30,464	30,464
Public Works Property Rent	6,000	6,000	6,000	6,000	6,000
Human Service Property Rent	100,000	0	100,000	100,000	100,000
Cultural & Recreation Property Rent	7,535	15,071	15,071	7,535	7,535
Property Rental Stadium	4,855	4,000	4,000	4,000	4,000
Property Rental Market	92,317	90,000	90,000	90,000	90,000
Total Revenue from Use of Money and Property	\$1,278,745	\$948,000	\$1,348,005	\$1,301,464	\$1,315,504



<i>Revenue Detail</i>	Actual FY 2005	Adopted FY 2006	Revised Estimate FY 2006	Manager Proposed FY 2007	Adopted FY 2007
NON-DEDICATED REVENUE					
<u>Charges for Services</u>					
Collection & Tax Lien Fees	\$37,368	\$40,000	\$40,000	\$40,000	\$40,000
DMV Admin Fee			18,000	36,000	36,000
Payroll Deduction Fees	9,125	9,500	9,500	9,500	9,500
Sheriff's Fee \$5 Courtroom Services	45,624	42,000	42,386	42,000	42,000
Fees for Court Officers	7,244	7,244	7,244	7,244	7,244
Non Consecutive Jail Fee	111	1,600	1,600	1,600	1,600
Probation Supervisor Fee	18,475	15,000	15,000	20,000	20,000
Commonwealth Attorney Fees	3,709	3,700	3,700	3,700	3,700
Fire Prevention Fees	2,284	2,100	2,100	2,100	2,100
Ambulance Service Fees (net of allowances)	1,061,923	1,634,000	1,740,000	1,600,000	1,600,000
Recovery of Delinquent Ambulance Fees	70,493	115,000	115,000	115,000	115,000
Criminal Records Check	3,852	4,500	3,800	4,000	0
Curb & Gutter Charges	4,482	4,000	4,000	0	0
Sidewalk Installation charges	7,500	0	0	0	0
Sale of Landbooks	250	0	0	0	0
Sale of GIS Products	11,596	6,000	6,000	6,000	6,000
Charges for Demolition	25,820	20,000	20,000	20,000	20,000
Wards Crossing West Service Fee	0	0	0	100,000	100,000
Total Charges for Services	\$1,309,856	\$1,904,644	\$2,028,330	\$2,007,144	\$2,003,144
<u>Miscellaneous</u>					
Payment in Lieu of Tax-Westminster	\$54,659	\$56,299	\$56,299	\$57,988	\$57,988
Blue Ridge Jail Refund	520,612	0	587,496	0	0
Payment in Lieu of Tax-LRHA	37,780	40,000	40,000	40,000	40,000
Credit Card Rebate	19,858	27,000	37,000	20,000	20,000
Governor's School Debt	36,233	0	0	0	0
Adopt a Bed	7,762	0	7,449	6,000	6,000
Sale-Salvage/Library Revenue	3,658	3,000	1,000	3,000	1,000
Sale of Real Property	2,500	0	0	0	0
Miscellaneous Revenue	164,866	70,000	100,000	100,000	100,000
Total Miscellaneous	\$847,928	\$196,299	\$829,244	\$226,988	\$224,988



<i>Revenue Detail</i>	Actual	Adopted	Revised	Manager	
	FY 2005	FY 2006	Estimate	Proposed	Adopted
			FY 2006	FY 2007	FY 2007
NON-DEDICATED REVENUE					
<u>Revenue from the Commonwealth</u>					
<u>State Non-Categorical Aid</u>					
ABC Profits	\$38,263	\$38,263	\$38,263	\$38,263	\$38,263
Wine Taxes	40,107	40,107	40,107	40,107	40,107
Rolling Stock Taxes	70,365	70,453	70,453	70,500	70,500
Mobile Home Titling Taxes	2,771	4,000	4,000	3,000	3,000
House Bill 599	2,625,840	2,829,515	2,829,515	3,468,585	3,468,585
Deeds of Conveyance	133,168	110,000	110,000	125,000	125,000
Recordation Taxes	130,690	180,000	182,685	176,000	176,000
Auto Rental Tax-DMV	129,671	134,000	134,000	134,000	134,000
Liquidated damages-Overweight vehicles-DMV	4,978	5,000	5,000	3,500	3,500
Personal Property-State FY 2006 TY 2005	0	6,504,093	6,504,093	5,808,957	5,808,957
Personal Property-State FY 2005 TY 2004	5,060,538	205,899	205,899	0	0
Allowance for Uncollectible Personal Property	0	(199,177)	(312,696)	0	0
Personal Property-State FY 2004 TY 2003	113,371	48,712	48,712	0	0
Personal Property-State FY 2003 TY 2002	19,331	20,598	20,598	0	0
Personal Property -State FY 2002 TY 2001	15,675	7,873	7,873	0	0
Personal Property -State FY 2001 TY 2000	5,183	3,000	3,000	0	0
Personal Property -State FY 2000 TY 1999	1,146	0	0	0	0
Total State Non-Categorical Aid	\$8,391,097	\$10,002,336	\$9,891,502	\$9,867,912	\$9,867,912
TOTAL NON DEDICATED REVENUES	\$104,755,800	\$109,100,187	\$117,051,975	\$114,183,670	\$114,228,599

<i>Revenue Detail</i>	Actual	Adopted	Revised	Manager	
	FY 2005	FY 2006	Estimate	Proposed	Adopted
			FY 2006	FY 2007	FY 2007
DEDICATED REVENUE					
<u>Revenue from Use of Money and Property</u>					
Interest Market Value	\$57,707	\$0	\$0	\$0	\$0
Interest SNAP	795	0	0	0	0
Interest Designation for Criminal Justice Academy	3,627	0	0	0	0
Total Use of Money and Property	\$62,129	\$0	\$0	\$0	\$0
<u>Charges for Services</u>					
Network Engineer-Schools Share	\$86,880	\$86,082	\$86,082	\$86,880	\$86,880
Excess Fees for Clerk of Court	75,195	112,000	112,000	80,000	80,000
Document Reproduction Costs	10,559	13,000	13,000	17,000	17,000
Legal Service Charges	20,000	20,000	20,000	20,000	20,000
Police - Schools DARE Program	101,696	106,939	106,939	112,000	112,202
Engineering Service Charge	98,334	119,867	119,867	150,000	150,000
Debt funded Charges	0	130,000	130,000	0	0
Building Maintenance - Other	24,831	20,071	20,071	20,071	20,071
CSA Service Providers	182,347	203,620	45,000	86,245	86,245
Local Reimb-Day Services	2,560	2,000	2,000	2,000	2,000
Local Reimb-Crossroads/Single Point of Entry	225,096	160,000	160,000	225,000	225,000
Local Reimb-Sparc House	234,434	160,000	160,000	235,000	235,000
Local Reimb-Opportunity	77,377	100,000	100,000	100,000	100,000
Library Fines and Fees	72,098	64,000	70,000	65,000	65,000
Lost/Damaged Library Property	11,273	12,500	6,000	12,000	8,000
CDBG Administration Charges	75,536	34,640	34,640	36,801	36,801
PIER Outside Contract Agreements	22,000	22,000	22,000	25,500	25,500
PIER Internal Contract Agreements	52,500	52,500	52,500	52,500	52,500
Delta Outreach Counties	185,758	220,625	220,625	217,574	217,574
Total Charges for Services	\$1,558,474	\$1,639,844	\$1,480,724	\$1,543,571	\$1,539,773



<i>Revenue Detail</i>	Actual	Adopted	Revised	Manager	
	FY 2005	FY 2006	Estimate	Proposed	Adopted
			FY 2006	FY 2007	FY 2007
DEDICATED REVENUE					
<u>Recreation Revenue</u>					
Swimming Pool Fees	\$21,545	\$23,000	\$23,000	\$23,000	\$23,000
Aquatics	0	13,000	14,691	11,000	11,000
Recreation General Administration	0	5,000	17,363	5,000	5,000
Arts	0	31,000	37,331	26,000	26,000
Athletics	0	90,000	105,046	80,000	80,000
Park Services	0	23,000	52,276	41,000	41,000
Youth and Neighborhood Services	0	9,000	17,744	8,000	8,000
Senior	0	50,000	66,454	35,000	35,000
Business Services	0	31,000	55,085	27,500	27,500
Naturalist Program	0	15,000	20,161	15,000	15,000
Total Recreation Revenue	\$21,545	\$290,000	\$409,151	\$271,500	\$271,500
<u>Miscellaneous Revenue</u>					
Indirect Costs & Services-Solid Waste	\$640,111	\$629,358	\$629,358	\$435,602	\$435,602
Indirect Costs & Services-Water	987,031	1,032,765	954,044	954,044	954,044
Indirect Costs & Services-Sewer	392,959	392,959	499,548	499,548	499,548
Indirect Costs & Services-WWTP	569,316	569,317	373,702	373,702	373,702
Indirect Costs & Services-Airport	82,530	112,011	112,011	125,838	123,338
Indirect Costs & Services-Detention Home	213,919	197,302	197,302	227,652	227,652
Friends of Lynchburg Library	14,000	14,000	14,000	14,000	14,000
Special Welfare Recoup	16,998	38,000	38,000	38,000	38,000
Reim-Point of Honor Carriage House	35,512	38,670	38,670	39,247	39,247
Museum Foundation	0	0	0	10,000	10,000
Digg's Trust	25,021	22,000	22,000	35,000	35,000
Total Miscellaneous Revenue	\$2,977,397	\$3,046,382	\$2,878,635	\$2,752,633	\$2,750,133
<u>Revenue from the Commonwealth</u>					
<u>State Categorical Aid-State Shared Expenditures</u>					
Commissioner of the Revenue	\$157,098	\$166,568	\$166,568	\$165,000	\$165,000
Treasurer	98,030	104,160	104,160	106,058	106,058
Registrar/Electoral Board	70,481	46,497	48,997	58,943	58,943
Clerk of Court	428,510	437,083	481,989	484,065	484,065
Sheriff	1,059,148	1,043,314	1,116,549	1,127,551	1,127,551
Commonwealth Attorney	723,420	720,079	721,126	779,612	779,612
Medical Examiner Fees	1,320	1,200	1,200	1,200	1,200
Total Categorical Aid-State Shared Expenditures	\$2,538,007	\$2,518,901	\$2,640,589	\$2,722,429	\$2,722,429
<u>Intergovernmental:</u>					
<u>State Categorical Aid</u>					
Juvenile Correction-Block Grant	\$346,185	\$346,184	\$346,185	\$346,185	\$346,185
Urban Project Overhead	8,542	0	0	0	0
Recovery-E911 Wireless	227,308	227,308	227,308	223,000	223,000
Highway Maintenance	6,437,180	6,689,680	6,689,680	7,271,588	7,271,588
Social Services Administration State	634,690	645,449	699,329	665,255	665,255
Social Services Finance Unit	0	0	0	67,639	67,639
Social Services Program State	2,483,532	2,320,649	3,220,934	2,764,873	2,764,873
Fraud Free Administration State	13,671	14,084	14,084	17,835	17,835
VIEW Administration State	449,696	554,017	554,017	505,772	505,772
Human Service Lease	30,182	44,875	44,875	20,349	20,349
Health Department Funding	4,671	0	0	0	0
State Reimbursement Comm Street B&G	5,973	18,600	18,600	18,600	18,600
Financial Assistance-Public Library	184,147	186,787	186,787	186,860	186,860
Total State Categorical Aid	\$10,825,777	\$11,047,633	\$12,001,799	\$12,087,956	\$12,087,956



<i>Revenue Detail</i>	Actual	Adopted	Revised	Manager	
	FY 2005	FY 2006	Estimate	Proposed	Adopted
			FY 2006	FY 2007	FY 2007
DEDICATED REVENUE					
<u>Intergovernmental:</u>					
<u>Federal Categorical Aid Pass Thru</u>					
Emergency Service/Prepared	\$7,738	\$7,738	\$7,738	\$7,738	\$7,738
Federal Pass Thru Social Service Administration	2,794,514	2,989,311	2,989,311	2,817,886	2,880,972
Fraud Free	0	7,926	7,926	0	0
Social Services Finance Unit	0	0	0	267,975	267,975
Federal Pass Thru Fraud Free	20,646	14,084	14,084	21,737	21,737
Federal Pass Thru Social Service Programs	1,381,568	1,545,350	1,731,181	1,540,175	1,540,175
Federal Pass Thru VIEW Administration	809,652	769,915	769,915	813,297	813,297
Human Service Capital Lease	255,586	241,077	241,077	206,986	206,986
Federal Pass Thru Commerce Street B & G Reimb	22,815	16,400	16,400	16,400	16,400
Indirect Cost Reimbursement	273,922	220,000	220,000	220,000	220,000
Total Federal Categorical Aid Pass Thru	\$5,566,441	\$5,811,801	\$5,997,632	\$5,912,194	\$5,975,280
<u>Interfund Transfers</u>					
Proceeds from Bonds	\$241,728	\$0	\$0	\$0	\$0
Law Library Services	26,150	26,150	26,150	26,150	26,150
Trash Tag System	142,855	142,855	142,855	142,855	142,855
Transfer from Museum Fund	0	0	0	6,648	6,648
Transfer from Regional Detention Home	0	0	0	0	20,000
Transfer from Tech fund	25,000	0	0	0	0
Transfer from CFSA -Revenue Max FY 2005	608,863	0	0	0	0
Transfer from CFSA -Revenue Max FY 2006	0	344,124	28,695	0	0
Transfer from Recreation	503	0	0	0	0
Transfer from Donations-Close fund	38,728	0	0	0	0
Transfer from Water Fund	3,123	0	78,721	0	0
Transfer from Sewer Fund	0	0	89,026	0	0
Transfer from Sewer Fund	44,394	0	0	0	0
Transfer for E911 loan	105,000	105,000	105,000	105,000	105,000
Total Interfund Transfers	\$1,236,344	\$618,129	\$470,447	\$280,653	\$300,653
TOTAL DEDICATED REVENUES	\$24,786,114	\$24,972,690	\$25,878,977	\$25,570,936	\$25,647,724
TOTAL GENERAL FUND REVENUES	\$129,541,914	\$134,072,877	\$142,930,952	\$139,754,606	\$139,876,323



	Actual FY 2005	Adopted FY 2006	Department Requested FY 2007	Manager's Proposed FY 2007	Adopted FY 2007
DEPARTMENTAL EXPENDITURE DETAIL SUMMARY					
General Government					
Internal Audit	\$145,972	\$184,857	\$202,205	\$143,132	\$143,132
Communications and Marketing	220,010	252,382	277,211	255,611	266,159
Customer Service Center	120,631	131,563	148,192	148,192	148,192
Council Manager Offices	828,615	822,679	859,758	859,758	862,657
Neighborhood Alliance Network	0	0	182,474	0	0
City Attorney	513,672	522,284	624,857	548,689	548,689
Self-Insurance (Risk Management)	559,101	568,752	647,800	609,760	609,760
State Treasurer	124,448	127,219	130,234	130,234	130,234
Commissioner of Revenue State/Local	689,220	763,324	862,682	793,157	793,157
City Assessor	694,729	733,171	845,685	781,535	781,535
Director of Finance	404,069	419,066	598,450	543,733	543,733
Billing & Collections	1,114,763	1,204,548	1,263,721	1,261,721	1,261,721
Procurement	272,640	281,139	320,636	287,636	287,636
Accounting	911,223	1,079,377	1,111,649	995,649	995,649
Budget	121,553	131,107	140,929	140,929	140,929
Human Services - Finance	0	0	544,717	528,607	528,607
Human Resources	570,490	616,338	788,371	745,081	745,081
Occupational Health Services	109,067	137,021	137,752	137,452	137,452
Application Services	840,627	968,058	1,033,699	1,005,915	1,005,915
Network Services	1,044,705	1,195,811	1,180,815	1,126,815	1,126,815
IT Administration	319,964	315,657	330,409	330,409	330,409
PC Replacements	243,385	114,000	0	0	0
IT Projects	97,542	17,000	0	0	0
Registrar	125,452	131,105	135,503	135,503	135,503
Electoral Board	53,492	68,687	230,062	51,672	133,672
TOTAL GENERAL GOVERNMENT	\$10,125,370	\$10,785,145	\$12,597,811	\$11,561,190	\$11,656,637
Judicial Administration					
Circuit Court - Judge	\$135,950	\$154,436	\$163,642	\$156,642	\$156,642
General District Court	56,321	60,835	66,160	66,160	66,160
Juvenile & Domestic District Court	16,078	17,297	17,669	17,669	17,669
24th Court Service Unit	2,290	11,768	2,330	2,330	2,330
Commonwealth Attorney	1,014,611	1,061,203	1,124,276	1,124,276	1,124,276
Magistrates Office	4,301	2,925	2,925	2,925	2,925
Circuit Court - Clerk	623,230	703,129	740,978	726,878	726,878
Sheriff	1,694,406	1,762,603	1,926,705	1,926,705	1,926,705
TOTAL JUDICIAL ADMINISTRATION	\$3,547,187	\$3,774,196	\$4,044,685	\$4,023,585	\$4,023,585
Public Safety					
Police Operations	\$12,120,645	\$12,632,245	\$13,711,029	\$12,903,349	\$12,876,145
Animal Warden	198,121	228,486	288,981	241,439	266,439
Emergency Communications	1,486,143	1,525,082	1,609,191	1,601,191	1,601,191
Fire Operations and EMS	12,098,037	13,227,709	13,923,940	13,716,474	13,716,474
TOTAL PUBLIC SAFETY	\$25,902,946	\$27,613,522	\$29,533,141	\$28,462,453	\$28,460,249



	Actual FY 2005	Adopted FY 2006	Department Requested FY 2007	Manager's Proposed FY 2007	Adopted FY 2007
DEPARTMENTAL EXPENDITURE DETAIL SUMMARY CONTINUED					
Public Works					
Public Works Administration	\$483,936	\$476,680	\$457,931	\$228,293	\$0
Geographic Information Systems	415,782	491,758	404,274	329,274	0
Engineering	2,740,051	3,031,564	3,854,017	3,694,804	0
Street Maintenance	3,656,736	4,061,697	4,107,328	4,063,302	4,063,302
Snow Removal	308,290	343,473	336,132	336,132	336,132
Parks/Grounds Maintenance	2,340,635	2,623,398	2,683,144	2,677,054	2,677,054
Building Maintenance	2,823,903	3,037,097	3,309,251	3,224,376	3,374,067
Human Services Maintenance	112,721	194,309	225,297	190,297	190,297
TOTAL PUBLIC WORKS	\$12,882,054	\$14,259,976	\$15,377,374	\$14,743,532	\$10,640,852
Health and Welfare					
Human Services Administration	\$552,935	\$587,924	\$0	\$0	\$0
Juvenile Services Administration	26	0	381,935	346,935	346,935
Opportunity House	511,457	514,172	543,463	543,463	543,463
Single Point of Entry(Crossroads House)	706,285	727,615	806,849	806,849	806,849
SPARC House	479,021	520,627	536,312	536,312	536,312
CSA Service Providers	1,506,463	1,149,705	1,068,208	1,068,208	1,068,208
Day Services	177,447	189,564	199,561	199,561	199,561
Delta Outreach (Counties)	178,243	220,625	221,312	221,312	221,312
Social Services Administration	4,823,558	5,038,135	5,153,174	4,908,231	4,908,231
Public Assistance	4,301,285	4,033,946	4,515,430	4,515,430	4,515,430
VIEW-Welfare Reform Administration	1,248,357	1,382,346	1,398,324	1,398,324	1,398,324
Fraud Free Welfare Program	41,351	43,778	44,798	44,798	44,798
TOTAL HEALTH AND WELFARE	\$14,526,428	\$14,408,437	\$14,869,366	\$14,589,423	\$14,589,423
Parks Recreation and Cultural					
Parks and Recreation	\$1,843,886	\$2,354,367	\$2,664,708	\$2,644,667	\$2,582,180
Community Market	270,204	287,849	295,426	295,426	295,426
Public Library	1,429,383	1,505,967	1,518,569	1,518,041	1,518,041
Museums	231,734	263,499	282,654	282,654	282,654
Point of Honor/Carriage House	34,919	38,620	40,109	40,109	40,109
Old Courthouse/Museum Relocation	22,388	25,165	29,324	21,632	21,632
TOTAL PARKS RECREATION AND CULTURAL	\$3,832,514	\$4,475,467	\$4,830,790	\$4,802,529	\$4,740,042
Community Planning and Development					
Community Planning	\$1,649,255	\$1,740,385	\$1,923,210	\$1,868,466	\$6,062,746
Economic Development	318,648	361,140	414,222	333,457	333,457
TOTAL COMMUNITY PLANNING & DEVELOPMENT	\$1,967,903	\$2,101,525	\$2,337,432	\$2,201,923	\$6,396,203
OPERATING - DEPARTMENTAL	\$72,784,402	\$77,418,268	\$83,590,599	\$80,384,635	\$80,506,991
OPERATING - NON-DEPARTMENTAL	\$9,359,904	\$9,948,909	\$10,187,121	\$11,071,696	\$11,213,656
TRANSFER TO OTHER FUNDS	\$4,289,037	\$3,256,893	\$4,353,316	\$3,925,316	\$3,901,936
DEBT SERVICE - GENERAL FUND	\$6,184,425	\$6,039,639	\$12,648,555	\$6,825,045	\$6,825,045
DEBT SERVICE - SCHOOLS	\$5,247,571	\$5,542,635	\$3,000	\$6,073,658	\$6,073,658
SCHOOLS	\$27,125,060	\$31,279,814	\$32,054,632	\$30,549,256	\$30,750,413
RESERVES	\$250,000	\$1,450,000	\$1,450,000	\$800,000	\$1,470,000
TRANSFER TO CAPITAL FUNDS	\$1,806,435	\$2,201,978	\$2,930,420	\$7,436,128	\$7,936,128
TOTAL EXPENDITURES, RESERVES & TRANSFERS	\$127,046,834	\$137,138,136	\$147,217,643	\$147,065,734	\$148,677,827



<i>Personnel Summary</i>	Actual FY 2005	Adopted FY 2006	Department Requested FY 2007	Manager's Proposed FY 2007	Adopted FY 2007
FUND PERSONNEL SUMMARY					
General Government Administration					
Council Manager Offices	8.00	7.00	7.00	7.00	7.00
City Assessor					
Full-Time Classified	11.00	11.00	11.00	10.00	10.00
Seasonal Wage	1.75	1.75	1.75	1.75	1.75
City Attorney	6.85	6.85	7.85	6.85	6.85
Commissioner of Revenue					
State	9.00	9.00	9.00	9.00	9.00
City	6.00	6.00	6.00	6.00	6.00
Seasonal Wage	1.00	1.00	1.00	1.00	1.00
Communications & Marketing	3.33	3.33	3.33	3.33	3.33
Customer Service					
Full-Time Classified	2.00	2.00	2.00	2.00	2.00
Part-time Classified	0.00	0.00	1.88	1.88	1.88
Non-Seasonal Wage	1.88	1.88	0.00	0.00	0.00
Financial Services - Director's Office	5.00	5.00	7.00	6.00	6.00
Financial Services - Accounting Division	15.00	14.00	13.00	13.00	13.00
Financial Services - Budget Office	2.00	2.00	2.00	2.00	2.00
Financial Services - Billings & Collections	24.00	24.00	23.00	23.00	23.00
Financial Services - Procurement	4.00	4.00	5.00	4.00	4.00
Financial Services - Human Services Accounting Unit					
Full-Time Classified	0.00	0.00	10.00	10.00	10.00
Part-time Classified	0.00	0.00	2.05	1.55	1.55
Human Resources					
Full-Time Classified	9.00	8.75	10.00	10.00	10.00
Seasonal Wage	0.85	0.25	0.40	0.40	0.40
Human Resources - Occupational Health					
Full-Time Classified	1.00	1.00	1.00	1.00	1.00
Non-Seasonal Wage	0.75	0.75	0.75	0.75	0.75
Information Technology Administration	4.00	4.00	4.00	4.00	4.00
Information Technology Application Services	12.00	11.00	11.00	11.00	11.00
Information Technology Network Services					
Full-Time Classified	11.00	12.00	12.00	12.00	12.00
Seasonal Wage	0.50	1.00	1.00	1.00	1.00
Internal Audit	3.00	3.00	3.00	2.00	2.00
Registrar and Electoral Board					
State	1.00	1.00	1.00	1.00	1.00
City	1.00	1.00	1.00	1.00	1.00
Seasonal Wage	0.60	0.60	0.60	0.60	0.60
State Treasurer (State)					
State	2.00	2.00	2.00	2.00	2.00
Seasonal Wage	0.04	0.22	0.22	0.22	0.22
General Government Administration Total FTE's	147.55	145.38	160.83	155.33	155.33
Judicial Administration					
Circuit Court Clerk (State)	13.00	13.00	13.00	13.00	13.00
Circuit Court Judges	2.00	2.00	2.00	2.00	2.00
Commonwealth Attorney					
City	1.00	1.00	1.00	1.00	1.00
State	13.50	14.50	13.50	13.50	13.50
Sheriff					
City	3.00	3.00	3.00	3.00	3.00
State	24.00	24.00	24.00	24.00	24.00
Seasonal Wage	3.85	3.85	3.85	3.85	3.85
Judicial Administration Total FTE's	60.35	61.35	60.35	60.35	60.35

*Personnel Summary – continued*

	Actual FY 2005	Adopted FY 2006	Department Requested FY 2007	Manager's Proposed FY 2007	Adopted FY 2007
FUND PERSONNEL SUMMARY					
Public Safety					
Police Department					
Sworn	162.00	162.00	167.00	162.00	162.00
Civilian	26.00	26.00	26.00	25.00	24.00
Seasonal Wage	2.00	2.00	2.00	2.00	2.00
Non-Seasonal Wage	4.55	4.55	4.55	4.55	4.55
Animal Control Unit					
Civilian	3.00	3.00	5.00	3.00	4.00
Non-Seasonal Wage	1.00	2.50	1.00	2.50	1.50
Emergency Communications					
Civilian	31.00	31.00	31.00	31.00	31.00
Seasonal Wage	0.50	0.50	0.50	0.50	0.50
Fire Department					
Sworn	170.67	172.00	172.00	172.00	172.00
Civilian	11.00	7.00	8.00	7.00	7.00
Seasonal Wage	1.00	1.00	1.00	1.00	1.00
Public Safety Total FTE's	412.72	411.55	418.05	410.55	409.55
Public Works					
Public Works Administration	6.00	6.00	5.00	3.00	0.00
Buildings Maintenance					
Full-Time Classified	44.00	44.00	43.00	43.00	44.00
Non-Seasonal Wage	4.00	4.00	4.00	4.00	4.00
Grounds Maintenance					
Full-Time Classified	32.00	32.00	30.00	30.00	30.00
Seasonal Wage	12.00	12.00	10.00	10.00	10.00
Non-Seasonal Wage	4.00	4.00	6.00	6.00	6.00
Engineering Division					
Full-Time Classified	31.00	30.00	36.00	33.00	0.00
Seasonal Wage	2.50	2.50	3.50	3.50	0.00
Non-Seasonal Wage	2.50	2.50	3.50	3.50	0.00
Geographic Information System	3.00	3.00	3.00	3.00	0.00
Street Maintenance					
Full-Time Classified	40.00	40.00	35.00	34.00	34.00
Non-Seasonal Wage	2.00	2.00	3.00	1.50	1.50
Human Services Building	2.00	0.00	0.00	0.00	0.00
Public Works Total FTE's	185.00	182.00	182.00	174.50	129.50
Health & Welfare					
CSA Providers					
Grant	5.60	4.60	2.00	2.00	2.00
Day Services					
Full-Time Classified	3.55	3.55	3.55	3.55	3.55
Seasonal Wage	0.00	0.00	0.20	0.20	0.20
Delta Outreach Detention - Counties					
Grant	3.00	3.00	3.00	3.00	3.00
Non-Seasonal Wage	0.00	0.00	1.60	1.60	1.60
Juvenile Services Admin					
Full-Time Classified	0.00	0.00	5.85	4.85	4.85
Part-time Classified	0.00	0.00	0.80	0.80	0.80
Seasonal Wage	0.00	0.00	0.50	0.50	0.50
Opportunity House					
Full-Time Classified	9.00	9.00	9.00	9.00	9.00
Part-time Classified	0.80	0.80	0.80	0.80	0.80
Seasonal Wage	0.00	0.00	1.00	1.00	1.00

**Personnel Summary – continued**

	Actual FY 2005	Adopted FY 2006	Department Requested FY 2007	Manager's Proposed FY 2007	Adopted FY 2007
FUND PERSONNEL SUMMARY					
Single Point of Entry (Crossroads House)					
Full-Time Classified	11.00	11.00	12.00	12.00	12.00
Part-time Classified	1.60	1.60	1.60	1.60	1.60
Seasonal Wage	0.00	0.00	2.30	2.30	2.30
SPARC House					
Full-Time Classified	8.75	8.75	8.75	8.75	8.75
Part-time Classified	0.80	0.80	0.80	0.80	0.80
Seasonal Wage	0.00	0.00	1.00	1.00	1.00
Social Services Administration					
Full-Time Classified	108.00	107.00	105.00	99.00	99.00
Part-time Classified	1.80	1.80	1.00	1.00	1.00
Seasonal Wage	3.38	3.38	3.38	3.38	3.38
Fraud Free Welfare Program					
Grant	1.00	1.00	1.00	1.00	1.00
VIEW Welfare Reform Administration					
Grant	11.00	13.00	11.00	11.00	11.00
Health & Welfare Total FTE's	169.28	169.28	176.13	169.13	169.13
Parks, Recreation & Cultural					
Libraries					
Full-Time Classified	20.00	22.00	22.00	22.00	22.00
Part-time Classified	11.77	9.95	9.95	9.95	9.95
Seasonal Wage	0.00	0.00	0.26	0.26	0.26
Museums					
Full-Time Classified	3.00	3.00	4.00	4.00	4.00
Part-time Classified	4.44	4.44	4.44	4.44	4.44
Parks & Recreation					
Full-Time Classified	24.70	25.70	29.70	28.70	28.70
Part-time Classified	13.19	13.96	15.71	14.31	14.31
Seasonal Wage	13.53	13.22	12.22	12.22	12.22
Community Market					
Full-Time Classified	3.00	3.00	3.00	3.00	3.00
Part-time Classified	0.00	2.25	2.25	2.25	2.25
Seasonal Wage	0.00	0.25	0.00	0.00	0.00
Non-seasonal Wage	3.00	0.00	0.00	0.00	0.00
Parks, Recreation & Cultural Total FTE's	96.63	97.77	103.53	101.13	101.13
Community Planning & Development					
Community Planning & Development					
Full-Time Classified	27.00	27.00	27.00	27.00	27.00
Part-time Classified	1.00	1.00	1.00	1.00	1.00
Non-Seasonal Wage	0.00	0.00	1.00	1.00	1.00
Seasonal Wage	0.00	0.00	0.30	0.30	0.30
Engineering Division					
Full-Time Classified	0.00	0.00	0.00	0.00	34.00
Seasonal Wage	0.00	0.00	0.00	0.00	3.50
Non-Seasonal Wage	0.00	0.00	0.00	0.00	3.50
Geographic Information System	0.00	0.00	0.00	0.00	3.00
Economic Development					
Full-Time Classified	5.00	4.00	4.00	3.00	3.00
Seasonal Wage	0.50	0.50	0.00	0.00	0.00
Non-Seasonal Wage	0.00	0.00	0.50	0.50	0.50
Community Planning & Development Total FTE's	33.50	32.50	33.80	32.80	76.80
TOTAL GENERAL FUND FTE'S	898.13	1,099.83	1,134.69	1,103.79	1,101.79



Personnel Summary – continued

	Actual FY 2005	Adopted FY 2006	Department Requested FY 2007	Manager's Proposed FY 2007	Adopted FY 2007
FUND PERSONNEL SUMMARY					
FLEET SERVICES FUND FTE'S	13.00	13.00	13.00	13.00	13.00
AIRPORT FUND					
Airport Terminal	8.00	8.00	8.00	8.00	8.00
Airport Administration					
Full-Time Classified	2.00	2.00	3.00	3.00	3.00
Non-Seasonal Wage	3.00	3.00	1.70	1.70	1.70
Airport Airfield	4.00	4.00	4.00	4.00	4.00
Airport General Aviation	1.00	1.00	1.00	1.00	1.00
Airport Fire Airfield	3.33	0.00	0.00	0.00	0.00
TOTAL AIRPORT FUND FTE'S	21.33	18.00	17.70	17.70	17.70
WATER FUND					
Water Fund Administration					
Full-Time Classified	11.34	15.34	15.34	15.34	15.34
Seasonal Wage	1.00	1.00	1.00	1.00	1.00
Meter Reading	10.00	10.00	8.00	8.00	8.00
Water Line Maintenance	16.00	16.00	16.00	16.00	16.00
Water Treatment	22.00	22.00	25.00	25.00	25.00
TOTAL WATER FUND FTE'S	60.34	64.34	65.34	65.34	65.34
SEWER FUND					
Sewer Line Maintenance	16.00	16.00	16.00	16.00	16.00
Wastewater Treatment					
Full-Time Classified	28.00	28.00	28.00	28.00	28.00
Seasonal Wage	3.00	3.00	3.00	3.00	3.00
TOTAL SEWER FUND FTE'S	47.00	47.00	47.00	47.00	47.00
SOLID WASTE FUND					
Landfill Operations					
Full-Time Classified	24.00	27.33	27.33	26.33	26.33
Seasonal Wage	0.17	0.32	0.30	0.30	0.30
Refuse Collections					
Full-Time Classified	15.00	15.00	15.00	15.00	15.00
Seasonal Wage	2.36	3.09	1.99	1.99	1.99
TOTAL SOLID WASTE FUND FTE'S	41.53	45.74	44.62	43.62	43.62
OTHER FUNDS					
CSA Fund					
Grant	1.15	1.15	1.15	1.15	1.15
Regional Juvenile Detention Center Fund					
Full-Time Classified	44.00	44.00	44.00	43.00	43.00
Part-time Classified	4.25	4.25	4.25	4.25	4.25
Seasonal Wage	2.50	2.50	2.50	2.50	2.50
Risk Management Fund	3.15	3.15	3.15	3.15	3.15

*Personnel Summary – continued*

	Actual FY 2005	Adopted FY 2006	Department Requested FY 2007	Manager's Proposed FY 2007	Adopted FY 2007
FUND PERSONNEL SUMMARY					
City Federal State Aid Fund					
Neighborhood Alliance Program	0.00	0.00	2.50	2.50	2.50
Lead Hazard Control - Grant	3.00	3.00	4.00	4.00	4.00
Energy - Grant	0.00	1.00	2.18	2.18	2.18
Foster Parent Recruiter - Grant	2.00	2.00	2.25	2.25	2.25
Piedmont Regional Adoption - Grant	1.50	1.50	1.50	1.50	1.50
Safe and Stable Families - Grant	1.00	1.00	1.00	1.00	1.00
Tanf Job Retention - Grant	6.00	4.00	6.00	6.00	6.00
Program Improvement Plan	0.00	3.50	3.50	3.50	3.50
Domestic Violence Block Grant	3.00	3.00	4.00	4.00	4.00
Victim Witness - Grant	4.50	4.50	4.50	4.50	4.50
Exile - Grant	2.00	2.00	0.00	0.00	0.00
Gun Violence - Grant	2.00	2.00	2.00	2.00	2.00
Community Prosecution - Grant	2.00	1.00	1.00	1.00	1.00
Community Diversion - Grant	8.00	9.00	9.00	9.00	9.00
TOTAL OTHER FUNDS FTE'S	90.05	92.55	98.48	97.48	97.48
TOTAL FULL TIME EQUIVALENTS	1,171.38	1,380.46	1,420.83	1,387.93	1,384.93